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BUREAU OF THE CENSUS

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Quarterly Summary of Federal, State, and Local Tax Revenue

January - March 1984

NOTICE

Seasonally Adjusted Data

The Census Bureau invites your comments about the desirability of continuing to seasonally adjust the tax data series in this report. Please address your remarks to Henry Wulf, Governments Division, U.S. Bureau of the Census, Washington, D.C. 20233.

Tax collections of Federal, State and local governments totaled \$706.6 billion during the 12 months ended with March 1984, an increase of 5.7 percent from the amount collected during the 12 months ended March 1983. Federal tax collections were \$396.3 billion, up 1.4 percent during this period. State tax collections totaled \$188.6 billion, up 12.6 percent this period, and local government taxes amounted to \$121.8 billion, an increase of 10.3 percent. Table A pro-

vides a summary by type of tax for the 12 month periods ending March 1984 and March 1983.

During the first quarter of calendar 1984, collections of Federal, State, and local taxes amounted to \$175.6 billion. Compared to the corresponding quarter of 1983 this is an increase of \$16.6 billion or 10.4 percent.

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1984 and 1983

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1984	1983	
Total.....	\$706,598	\$668,575	5.7
Individual income.....	353,529	353,695	-
Corporation net income.....	60,577	51,838	16.9
Property.....	96,525	88,129	9.5
Customs, general sales and gross receipts....	83,301	71,132	17.1
Motor fuel.....	21,209	15,563	36.3
Alcoholic beverage sales.....	8,623	8,470	1.8
Tobacco product sales.....	9,154	7,100	28.9
All other.....	73,680	72,648	1.4

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

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National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2 and State and local government amounts are in table 3.

Table 5 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 5 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax

revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

Table B. Seasonally Adjusted State and Local Tax Collections, First Quarter 1984 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 1st quarter 1984 from--	
	1984	1983			
	1st quarter	4th quarter	1st quarter	4th quarter 1983	1st quarter 1983
Total.....	\$82,121	\$77,804	\$70,821	5.5	16.0
Property.....	25,506	23,467	22,428	8.7	13.7
Other than property.....	56,615	54,337	48,393	4.2	17.0
General sales and gross receipts.....	19,233	18,545	16,138	3.7	19.2
Individual income.....	17,695	15,527	14,212	14.0	24.5
Corporation net income.....	3,478	4,228	3,198	-17.7	8.8
Motor fuel.....	3,251	3,034	2,702	7.2	20.3
Motor vehicle and operators' licenses.....	1,745	1,845	1,562	-5.4	11.7
Other.....	11,213	11,158	10,581	0.5	6.0
BY LEVEL OF GOVERNMENT					
State.....	49,865	48,104	42,583	3.7	17.1
Local.....	32,133	29,423	28,140	9.2	14.2

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$82.1 billion during the first quarter of calendar 1984. This is a 5.5 percent increase from the \$77.8 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 4 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1979, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of the Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through first quarter 1984. These factors are presented in Appendix B for the period 1979 through first quarter 1984.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

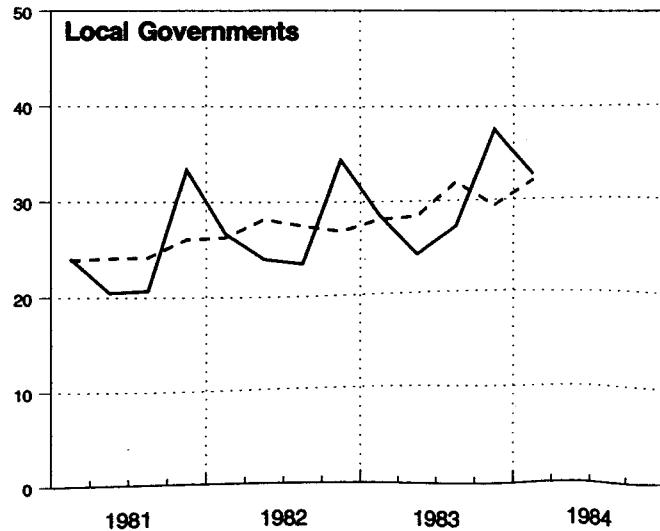
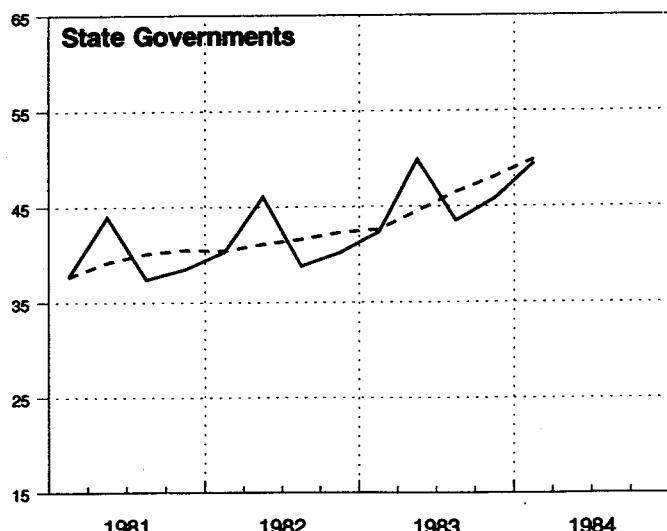
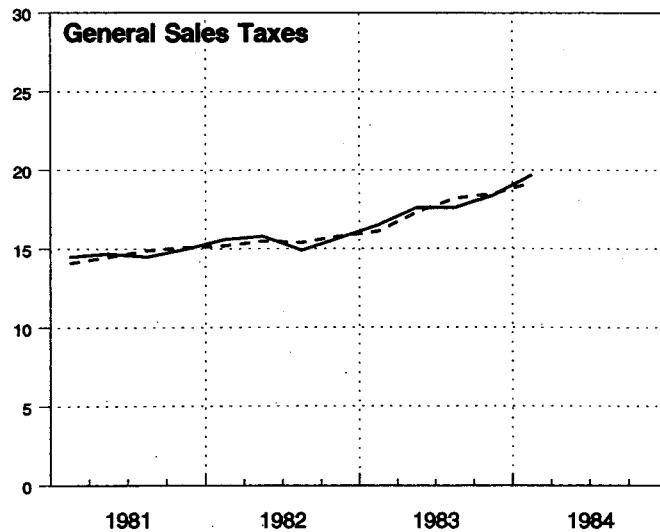
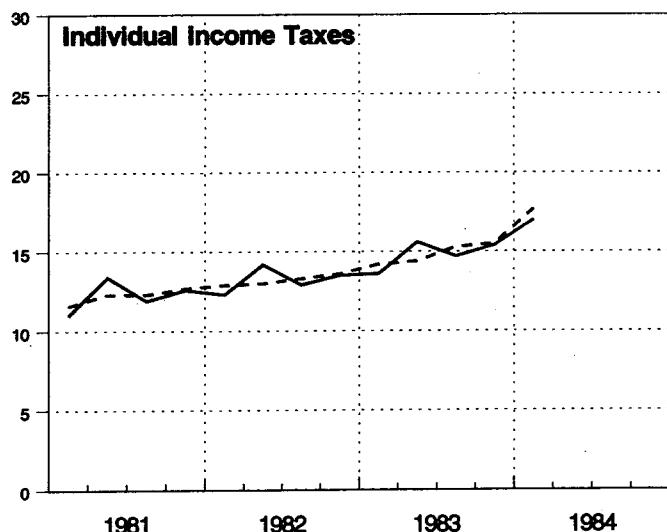
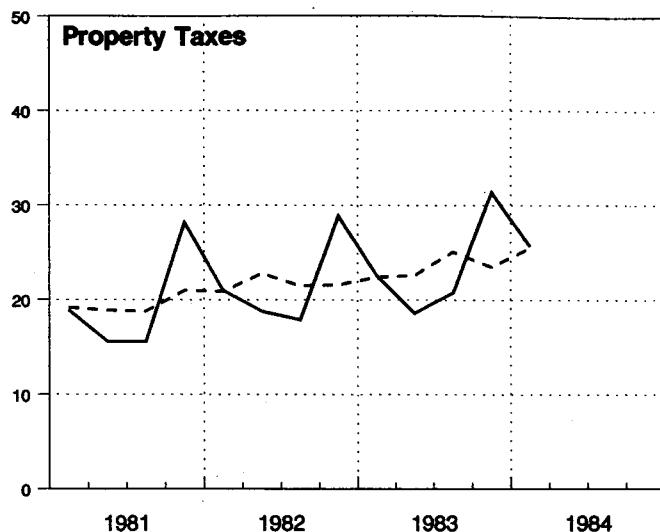
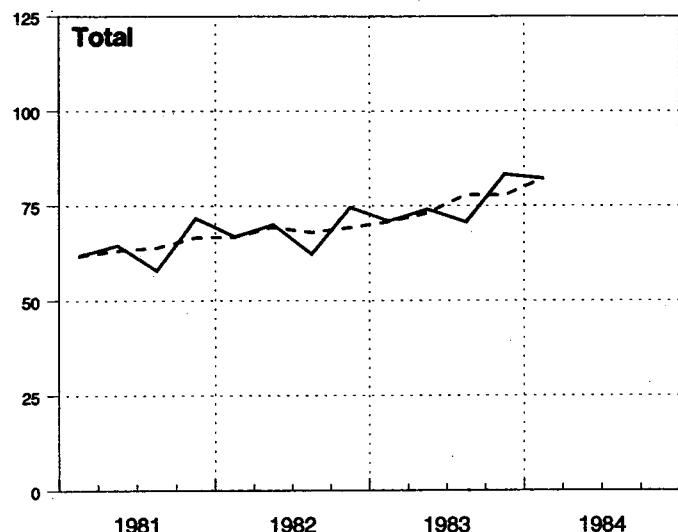
SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1983 and State Government Finances in 1982. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1981-82.

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1981 to 1984 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the compu-

tation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base of the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1980, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, and containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 72 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

QUARTERLY TAX REPORT

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**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Governments and by Type of Tax:
First Quarter 1984 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations.)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1984:											
1ST QUARTER . . .	175 590	93 351	82 239	85 934	13 144	25 764	22 268	5 708	2 224	2 136	18 412
1983:											
4TH QUARTER . . .	181 167	97 847	83 320	86 940	15 191	31 355	20 914	6 015	2 249	2 050	16 453
3D QUARTER. . . .	172 461	101 782	70 679	90 885	13 134	20 808	20 188	5 465	2 455	2 358	17 168
2D QUARTER. . . .	177 380	103 272	74 108	89 770	19 108	18 598	19 931	4 021	2 226	2 079	21 647
1ST QUARTER . . .	159 013	88 050	70 963	83 957	8 534	22 606	18 255	3 759	1 935	2 058	17 909
1982:											
4TH QUARTER . . .	162 664	88 075	74 589	81 769	9 527	28 894	17 807	3 856	1 724	2 099	16 988
3D QUARTER. . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969
2D QUARTER. . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782
1ST QUARTER . . .	159 674	92 655	67 019	79 380	14 217	21 005	17 732	3 745	1 574	1 930	20 091
1981:											
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715
3D QUARTER. . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105
2D QUARTER. . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280
1980:											
4TH QUARTER . . .	153 400	88 800	64 600	76 939	14 419	25 071	15 412	3 795	1 672	2 008	14 084
3D QUARTER. . . .	143 553	91 392	52 141	76 881	15 131	14 571	14 726	3 637	1 647	2 254	14 686
2D QUARTER. . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
12 MONTHS ENDING											
MARCH 1984. . . .	706 598	396 252	310 346	353 529	60 577	96 525	83 301	21 209	9 154	8 623	73 680
DECEMBER 1983 . . .	690 021	390 951	299 070	351 552	55 967	93 367	79 288	19 260	8 865	8 545	73 177
SEPTEMBER 1983. . .	671 518	381 179	290 339	346 381	50 303	90 906	76 181	17 101	8 340	8 594	73 712
JUNE 1983	659 354	377 391	281 943	345 792	47 172	87 959	73 135	15 659	7 664	8 440	73 513
MARCH 1983. . . .	668 575	390 687	277 888	353 695	51 838	88 129	71 132	15 563	7 100	8 470	72 648
DECEMBER 1982 . . .	669 236	395 292	273 944	349 118	57 521	86 528	70 609	15 549	6 739	8 342	74 830
SEPTEMBER 1982 . . .	676 327	405 125	271 202	350 093	63 078	85 819	70 135	15 603	6 683	8 359	76 557
JUNE 1982	679 137	412 173	266 964	348 590	67 992	83 549	69 788	15 442	6 624	8 459	78 693
MARCH 1982. . . .	683 042	421 579	261 463	347 199	75 366	80 423	68 613	15 064	6 668	8 432	81 277
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466
SEPTEMBER 1981. . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835
JUNE 1981	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416
MARCH 1981. . . .	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064
DECEMBER 1980 . . .	590 347	360 028	230 319	295 554	77 222	70 054	60 510	14 624	6 564	8 239	57 580
SEPTEMBER 1980. . .	575 961	350 781	225 180	286 791	78 318	67 991	59 766	14 696	6 342	8 320	53 736
JUNE 1980	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
MARCH 1980. . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter of 1984 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1984:											
1ST QUARTER . . .	93 351	68 966	9 593	2 607	2 587	1 156	1 359	998	2 761	1 581	1 743
1983:											
4TH QUARTER . . .	97 847	71 504	11 857	2 543	2 932	1 148	1 250	1 264	3 059	1 425	865
3D QUARTER . . .	101 826	76 158	10 237	2 577	2 302	1 362	1 634	805	3 978	1 626	1 147
2D QUARTER . . .	103 272	74 197	14 499	2 304	1 175	1 137	1 286	942	4 405	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	1 944
2D QUARTER . . .	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER . . .	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER . . .	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
12 MONTHS ENDING											
MARCH 1984.	396 252	290 825	46 186	10 031	8 996	4 803	5 529	4 009	14 203	6 113	5 557
DECEMBER 1983. . . .	390 995	292 212	41 856	9 160	7 571	4 649	5 501	3 726	15 453	5 934	4 933
SEPTEMBER 1983. . . .	381 223	288 938	37 022	8 727	5 784	4 140	5 613	2 947	17 260	6 053	4 739
JUNE 1983.	377 391	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 738	6 327	4 486
MARCH 1983.	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982. . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982. . . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982.	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982.	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981. . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981. . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981.	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981.	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980. . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980. . . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
JUNE 1980.	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980.	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

QUARTERLY TAX REPORT

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Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1984 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Individual income ¹	Corporation net income	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other	
QUARTERS													
1984:													
1ST QUARTER . . .	82 239	49 497	32 742	16 968	3 551	25 764	19 661	3 121	1 068	777	2 048	9 281	
1983:													
4TH QUARTER . . .	83 320	45 750	37 570	15 436	3 334	31 355	18 371	3 083	1 101	800	1 534	8 306	
3D QUARTER . . .	70 679	43 467	27 212	14 727	2 897	20 808	17 611	3 163	1 093	724	1 594	8 062	
2D QUARTER . . .	74 108	49 864	24 244	15 573	4 609	18 598	17 627	2 846	1 089	793	1 996	10 977	
1ST QUARTER . . .	70 963	42 325	28 638	13 604	3 271	22 606	16 519	2 597	933	727	1 853	8 483	
1982:													
4TH QUARTER . . .	74 589	40 239	34 350	13 539	2 504	28 894	15 697	2 711	1 085	737	1 426	7 996	
3D QUARTER . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753	
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355	
1ST QUARTER . . .	66 938	40 243	26 695	12 302	3 541	20 958	15 559	2 519	985	703	1 889	8 482	
1981:													
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420	
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463	
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898	
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803	
1980:													
4TH QUARTER . . .	64 600	34 960	29 640	11 213	2 745	25 071	13 560	2 535	1 014	677	1 200	6 585	
3D QUARTER . . .	52 141	33 084	19 057	10 645	2 744	14 571	12 775	2 424	1 015	654	1 253	6 060	
2D QUARTER . . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236	
1ST QUARTER . . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585	
12 MONTHS ENDING													
MARCH 1984. . . .	310 346	188 578	121 768	62 704	14 391	96 525	73 270	12 213	4 351	3 094	7 172	36 626	
DECEMBER 1983 . . .	299 070	181 406	117 664	59 340	14 111	93 367	70 128	11 689	4 216	3 044	6 977	36 198	
SEPTEMBER 1983. . .	290 339	175 895	114 444	57 443	13 281	90 906	67 454	11 317	4 200	2 981	6 869	35 888	
JUNE 1983	281 943	171 249	110 694	55 566	13 219	87 959	64 775	10 912	4 201	2 970	6 762	35 579	
MARCH 1983. . . .	277 888	167 461	110 427	54 145	13 251	88 129	62 899	10 754	4 162	2 933	6 658	34 957	
DECEMBER 1982 . . .	273 863	165 379	108 484	52 843	13 521	86 481	61 939	10 676	4 214	2 909	6 694	34 586	
SEPTEMBER 1982. . .	271 121	163 602	107 519	51 948	13 871	85 772	61 218	10 653	4 144	2 920	6 585	34 010	
JUNE 1982	266 883	162 164	104 719	50 955	13 972	83 502	60 737	10 549	4 088	2 885	6 475	33 720	
MARCH 1982. . . .	261 382	160 093	101 289	50 201	14 305	80 376	59 648	10 324	4 106	2 869	6 290	33 263	
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584	
SEPTEMBER 1981. . .	249 061	154 087	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	31 749	
JUNE 1981	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346	
MARCH 1981. . . .	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683	
DECEMBER 1980 . . .	230 319	142 682	87 638	43 604	13 790	70 054	53 134	9 761	3 955	2 670	5 886	27 465	
SEPTEMBER 1980. . .	225 180	139 963	85 218	42 722	13 718	67 991	52 330	9 809	3 896	2 635	5 820	26 260	
JUNE 1980	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 194	
MARCH 1980. . . .	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal year 1981-82. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. National Totals of State and Local Tax Revenue, Adjusted for Seasonal Variations, by Level of Government and by Type of Tax: First Quarter of 1984 and Prior Periods

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1984:											
1ST QUARTER . . .	82 121	49 865	32 133	25 506	19 233	3 251	17 695	3 478	1 745	11 213	
1983:											
4TH QUARTER . . .	77 804	48 104	29 423	23 467	18 545	3 034	15 527	4 228	1 845	11 158	
3D QUARTER. . . .	77 922	46 532	31 978	25 062	18 164	3 059	15 295	3 603	1 835	10 904	
2D QUARTER. . . .	73 077	44 464	28 404	22 560	17 341	2 878	14 351	3 326	1 782	10 839	
1ST QUARTER . . .	70 821	42 583	28 140	22 428	16 138	2 702	14 212	3 198	1 562	10 581	
1982:											
4TH QUARTER . . .	69 348	42 325	26 885	21 591	15 836	2 663	13 618	3 179	1 720	10 741	
3D QUARTER. . . .	68 724	41 594	27 506	21 474	15 410	2 674	13 326	3 542	1 730	10 568	
2D QUARTER. . . .	69 360	41 097	28 159	22 795	15 531	2 719	13 037	3 342	1 696	10 240	
1ST QUARTER . . .	66 796	40 390	26 289	20 906	15 163	2 618	12 888	3 445	1 562	10 214	
1981:											
4TH QUARTER . . .	66 744	40 519	26 091	20 977	15 091	2 635	12 709	3 645	1 607	10 080	
3D QUARTER. . . .	64 032	40 112	24 151	18 762	14 932	2 582	12 287	3 694	1 629	10 146	
2D QUARTER. . . .	63 182	39 245	24 140	18 909	14 508	2 491	12 316	3 572	1 535	9 851	
1ST QUARTER . . .	61 825	37 738	23 934	19 154	14 088	2 517	11 552	3 572	1 501	9 441	
1980:											
4TH QUARTER . . .	60 072	36 941	23 050	18 491	13 669	2 483	11 262	3 541	1 489	9 137	
3D QUARTER. . . .	57 722	35 553	22 241	17 594	13 202	2 362	11 036	3 477	1 518	8 533	
2D QUARTER. . . .	55 680	35 104	20 777	16 485	12 848	2 422	10 712	3 516	1 376	8 321	
1ST QUARTER . . .	56 498	35 075	21 277	17 134	13 386	2 494	10 618	3 218	1 479	8 169	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1984:											
1ST QUARTER . . .	5.5	3.7	9.2	8.7	3.7	7.1	14.0	-17.7	-5.4	.5	
1983:											
4TH QUARTER . . .	-.2	3.4	-8.0	-6.4	2.1	-.8	1.5	17.3	.6	2.3	
3D QUARTER. . . .	6.6	4.7	12.6	11.1	4.7	6.3	6.6	8.6	3.0	.6	
2D QUARTER. . . .	3.2	4.4	.9	.6	7.5	6.5	1.0	4.0	14.1	2.4	
1ST QUARTER . . .	2.1	.6	4.7	3.9	1.9	1.5	4.4	.6	-9.2	-1.5	
1982:											
4TH QUARTER9	1.8	-2.3	.5	2.8	-.4	2.2	-10.3	-.6	1.6	
3D QUARTER. . . .	-.9	1.2	-2.3	-5.8	-.8	-1.7	2.2	6.0	2.0	3.2	
2D QUARTER. . . .	3.8	1.8	7.1	9.0	2.4	3.8	1.2	-3.0	8.6	.3	
1ST QUARTER1	-.3	.8	-.3	.5	-.6	1.4	-5.5	-2.8	1.3	
1981:											
4TH QUARTER . . .	4.2	1.0	8.0	11.8	1.1	2.0	3.4	-1.3	-1.4	-.6	
3D QUARTER. . . .	1.3	2.2	-	-.8	2.9	3.7	-.2	3.4	6.1	3.0	
2D QUARTER. . . .	2.2	4.0	.9	-1.3	3.0	-2.2	6.6	-	2.2	4.3	
1ST QUARTER . . .	2.9	2.2	3.8	3.6	3.1	1.4	2.6	.9	.8	3.3	
1980:											
4TH QUARTER . . .	4.1	3.9	3.6	5.1	3.5	5.1	2.1	1.8	-1.9	7.1	
3D QUARTER. . . .	3.7	1.3	7.0	6.7	2.8	-2.5	3.0	-1.1	10.3	2.6	
2D QUARTER. . . .	-1.4	.1	-2.4	-3.8	-4.0	-2.8	.9	9.3	-7.0	1.9	
1ST QUARTER . . .	2.1	2.5	1.1	1.8	4.0	-1.6	2.3	-8.2	2.4	5.3	

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1984
and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended March		
		1984	1983	Percent change			1984	1983	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	136.9	110.7	223.7	POLK COUNTY	303 170	167.5	163.5	2.4
MOBILE COUNTY	364 379	51.0	50.4	1.2	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	321.9	451.7	-28.7	SEDWICK COUNTY	366 531	182.0	191.3	-4.9
PIMA COUNTY	531 263	201.5	192.6	4.6	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	87.7	79.0	11.0	JEFFERSON COUNTY	684 793	162.7	159.8	1.8
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	366.7	333.2	10.1	LOUISIANA				
CONTRA COSTA COUNTY	657 252	327.7	294.0	11.5	EAST BATON ROUGE PARISH	366 164	32.1	30.4	5.6
FRESNO COUNTY	515 013	180.4	164.8	9.5	JEFFERSON PARISH	454 592	94.5	85.2	10.9
KERN COUNTY	403 089	270.7	250.8	7.9	ORLEANS PARISH	557 482	108.4	110.3	-1.7
LOS ANGELES COUNTY	7 477 657	2 521.9	2 404.7	4.9	MARYLAND				
MONTEREY COUNTY	290 444	96.9	92.9	4.3	ANNE ARUNDEL COUNTY	370 775	129.6	106.1	22.1
ORANGE COUNTY	1 931 570	870.6	762.0	14.3	BALTIMORE CITY	786 775	263.3	254.8	3.3
RIVERSIDE COUNTY	663 923	282.1	246.9	14.3	BALTIMORE COUNTY	655 615	234.1	220.6	6.1
SACRAMENTO COUNTY	783 381	233.2	209.3	11.4	MONTGOMERY COUNTY	579 053	407.5	367.0	11.0
SAN BERNARDINO COUNTY	893 157	308.5	268.1	15.1	PRINCE GEORGES COUNTY	665 071	314.2	303.0	3.7
SAN DIEGO COUNTY	1 861 846	657.3	582.2	12.9	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	284.9	253.0	12.6	BRISTOL COUNTY	474 641	189.6	164.7	15.1
SAN JOAQUIN COUNTY	347 342	112.3	100.6	11.6	ESSEX COUNTY	633 632	354.6	341.2	3.9
SAN MATEO COUNTY	588 164	371.7	284.5	230.7	HAMDEN COUNTY	443 018	142.4	150.6	-5.4
SANTA BARBARA COUNTY	298 660	119.4	109.5	9.0	MIDDLESEX COUNTY	367 034	823.8	775.4	6.2
SANTA CLARA COUNTY	1 295 071	604.8	524.0	15.4	NORFOLK COUNTY	606 587	387.4	386.2	.3
VENTURA COUNTY	529 899	(NA)	197.6	(NA)	PLYMOUTH COUNTY	405 437	182.2	191.0	-4.6
COLORADO									
DENVER COUNTY	491 396	242.2	221.1	9.5	SUFFOLK COUNTY	650 142	(NA)	408.6	(NA)
EL PASO COUNTY	309 424	119.9	106.5	12.6	WORCESTER COUNTY	646 352	231.7	240.7	-3.7
JEFFERSON COUNTY	371 741	176.9	157.7	12.2	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	646.9	593.9	8.9	GENESEE COUNTY	450 449	247.2	239.6	3.2
HARTFORD COUNTY	807 766	569.3	529.1	7.6	INGHAM COUNTY	272 437	167.6	162.4	3.2
NEW HAVEN COUNTY	761 337	464.4	426.5	8.9	KENT COUNTY	444 506	223.5	209.5	6.7
DELAWARE									
NEW CASTLE COUNTY	398 115	97.1	93.3	4.1	MACOMB COUNTY	694 600	477.9	448.8	6.5
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	396.5	365.7	8.4	OAKLAND COUNTY	1 011 793	777.7	800.3	-2.8
FLORIDA									
BROWARD COUNTY	1 014 043	552.5	501.1	10.3	WASHTENAW COUNTY	264 748	233.4	205.2	13.7
DADE COUNTY	1 625 979	926.4	768.7	20.5	WAYNE COUNTY	2 337 240	1 188.8	1 183.3	.5
DUVAL COUNTY	570 981	143.3	142.7	.4	MISSOURI				
HILLSBOROUGH COUNTY	646 960	211.3	196.5	7.5	JACKSON COUNTY	629 180	270.1	277.7	-2.7
ORANGE COUNTY	471 660	181.5	161.6	12.3	ST LOUIS CITY	453 085	91.1	95.3	-4.4
PALM BEACH COUNTY	573 125	268.8	335.9	-22.0	ST LOUIS COUNTY	974 815	424.6	428.0	-.8
PINELLAS COUNTY	728 409	257.4	241.4	6.6	NEBRASKA				
POLK COUNTY	321 652	86.1	82.9	3.9	DOUGLAS COUNTY	397 884	207.2	189.1	9.6
GEORGIA									
DE KALB COUNTY	483 024	181.2	176.0	3.0	NEVADA				
FULTON COUNTY	589 904	392.9	377.0	4.2	CLARK COUNTY	461 816	129.3	88.0	346.9
HAWAII									
HONOLULU COUNTY	762 874	217.7	203.8	6.8	NEW JERSEY				
ILLINOIS									
COOK COUNTY	5 253 190	3 097.2	2 774.5	11.6	BERGEN COUNTY	845 385	672.8	638.3	5.4
DU PAGE COUNTY	658 177	452.2	389.5	16.1	BURLINGTON COUNTY	362 542	175.8	163.4	7.6
KANE COUNTY	278 405	131.7	126.5	4.1	CAMDEN COUNTY	471 650	280.6	257.4	9.0
LAKE COUNTY	440 372	280.3	229.8	22.0	ESSEX COUNTY	850 451	555.4	503.0	10.4
ST CLAIR COUNTY	265 469	62.2	60.2	3.3	HUDSON COUNTY	556 972	300.3	279.6	7.4
WILL COUNTY	324 460	161.8	157.1	3.0	MERCER COUNTY	307 863	201.8	198.0	1.9
INDIANA									
ALLEN COUNTY	294 335	100.8	93.2	8.2	MIDDLESEX COUNTY	595 893	434.2	390.9	11.1
LAKE COUNTY	522 965	217.9	226.3	-3.7	MONMOUTH COUNTY	503 173	361.6	320.6	12.8
MARION COUNTY	765 233	(NA)	(NA)	(NA)	MORRIS COUNTY	407 630	349.4	318.1	9.8
					OCEAN COUNTY	346 038	246.7	223.4	10.4
					PASSAIC COUNTY	447 585	240.6	219.3	9.7
					UNION COUNTY	504 094	344.6	324.8	6.1

See footnotes at end of table.

QUARTERLY TAX REPORT

**Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1984
and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended March							
		1984	1983	Percent change			1984	1983	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	419 700	98.0	90.9	7.6	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	285 909	145.5	130.0	11.9	LUZERNE COUNTY	343 079	60.9	64.1	-5.0					
ERIE COUNTY	1 015 472	564.9	513.5	10.0	MONTGOMERY COUNTY	643 621	295.9	302.1	-2.1					
MONROE COUNTY	702 238	426.4	384.8	10.8	PHILADELPHIA COUNTY	1 688 210	371.5	434.4	-14.5					
NASSAU COUNTY	1 321 582	1 500.6	1 306.5	14.9	WESTMORELAND COUNTY	392 294	126.4	118.0	7.1					
NEW YORK CITY	7 071 030	3 578.2	4 052.6	-11.7	YORK COUNTY	312 963	79.4	76.7	3.5					
ONEIDA COUNTY	253 466	101.9	123.4	-17.4	PENNSYLVANIA--CONTINUED									
ONONDAGA COUNTY	463 324	308.8	267.5	15.4	RHODE ISLAND									
SUFFOLK COUNTY	1 284 231	1 603.4	1 379.5	16.2	PROVIDENCE COUNTY	571 349	301.9	276.4	9.2					
WESTCHESTER COUNTY	866 599	957.5	897.4	6.7	SOUTH CAROLINA									
NORTH CAROLINA														
GUILFORD COUNTY	317 154	102.3	97.9	4.5	CHARLESTON COUNTY	277 308	84.9	85.0	-1.1					
MECKLENBURG COUNTY	404 270	180.9	165.9	9.0	GREENVILLE COUNTY	287 913	97.9	75.9	29.0					
WAKE COUNTY	300 833	105.9	99.8	6.1	RICHLAND COUNTY	267 823	(NA)	(NA)	(NA)					
OHIO														
CUYAHOGA COUNTY	1 498 295	765.7	713.9	7.3	TENNESSEE									
FRANKLIN COUNTY	869 109	343.3	245.3	240.0	DAVIDSON COUNTY	477 811	133.7	130.5	2.5					
HAMILTON COUNTY	873 136	192.3	372.1	2-48.3	HAMILTON COUNTY	287 740	82.6	84.3	-2.0					
LORAIN COUNTY	274 909	106.8	127.2	2-16.0	KNOX COUNTY	319 694	85.3	83.5	2.2					
LUCAS COUNTY	471 741	198.2	231.5	2-14.4	SHELBY COUNTY	777 113	252.5	241.1	4.7					
MAHONING COUNTY	289 487	60.5	77.2	2-21.6	TEXAS									
MONTGOMERY COUNTY	571 697	229.2	220.2	4.1	BEXAR COUNTY	988 800	230.4	227.9	1.1					
STARK COUNTY	378 823	118.1	114.0	3.6	DALLAS COUNTY	1 556 549	941.7	793.5	18.7					
SUMMIT COUNTY	524 472	223.4	216.3	3.3	EL PASO COUNTY	479 899	137.4	124.4	10.5					
OKLAHOMA														
OKLAHOMA COUNTY	568 933	148.4	135.8	9.3	HARRIS COUNTY	2 409 544	1 488.7	1 372.5	8.5					
TULSA COUNTY	470 593	144.1	140.4	2.6	TARRANT COUNTY	860 880	236.0	204.2	15.6					
OREGON														
MULTNOMAH COUNTY	562 640	383.5	349.8	9.6	TRAVIS COUNTY	419 335	161.4	184.7	-12.6					
PENNSYLVANIA														
ALLEGHENY COUNTY	1 450 085	622.3	607.4	2.5	UTAH									
BERKS COUNTY	312 509	88.1	82.7	6.5	SALT LAKE COUNTY	619 066	262.3	216.4	21.2					
BUCKS COUNTY	479 211	245.4	229.8	6.8	VIRGINIA									
CHESTER COUNTY	316 660	96.4	81.8	17.8	FAIRFAX COUNTY	596 901	447.5	409.5	9.3					
DELAWARE COUNTY	555 007	183.9	178.8	2.9	NORFOLK CITY	266 979	64.3	59.9	7.3					
ERIE COUNTY	279 780	96.9	95.8	1.1	WASHINGTON									
LANCASTER COUNTY	362 346	51.8	62.1	2-16.6	KING COUNTY	1 269 749	546.5	462.3	18.2					
LEHIGH COUNTY	273 582	102.5	103.5	-1.0	PIERCE COUNTY	485 643	148.5	123.5	20.2					
WISCONSIN														
DANE COUNTY					SNOHOMISH COUNTY	337 016	116.2	95.4	21.8					
MILWAUKEE COUNTY					SPOKANE COUNTY	341 835	90.5	79.5	13.8					
WAUKESHA COUNTY					WISCONSIN									
WISCONSIN														
DANE COUNTY					DANE COUNTY	323 545	183.7	165.7	10.9					
MILWAUKEE COUNTY					MILWAUKEE COUNTY	964 988	611.0	574.5	6.4					
WAUKESHA COUNTY					WAUKESHA COUNTY	280 326	177.7	173.0	2.7					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are for 1980 Decennial Census.²Reflects change in collection cycle.³Reflects increase in tax rate.

Table 6. Collections of Selected State Taxes, First Quarter of 1984 and Prior Periods

State	Total tax collections ¹					General sales and gross receipts				
	1st quarter 1984 (thousand dollars)	12-month periods				1st quarter 1984 (thousand dollars)	12-month periods			
		Year ended March 1984 (thousand dollars)	Percent change from--		Year ended Dec. 1983	Year ended March 1983	Year ended March 1984 (thousand dollars)	Percent change from--		Year ended Dec. 1983
UNITED STATES, TOTAL ²	49 497 030	188 577 896	4.0	12.6	16 235 383	60 056 555	4.6	15.3		
ALABAMA	774 225	2 534 809	5.7	13.3	184 869	697 260	3.5	9.3		
ALASKA	469 541	1 937 661	2.0	-6.9	(X)	(X)	(X)	(X)		
ARIZONA	807 817	2 520 703	14.3	27.6	515 888	1 209 042	33.4	52.2		
ARKANSAS	422 900	1 449 014	5.2	10.6	161 022	512 834	12.0	19.2		
CALIFORNIA	6 200 951	23 949 775	2.9	8.3	2 305 383	8 436 012	3.4	11.7		
COLORADO	454 715	2 008 256	5.7	17.3	200 139	737 189	6.7	19.2		
CONNECTICUT	679 149	2 842 119	2.4	15.1	337 537	1 275 336	4.8	18.7		
DELAWARE	178 503	681 202	1.4	10.4	(X)	(X)	(X)	(X)		
FLORIDA	1 900 902	7 043 335	5.2	17.1	1 027 043	3 820 233	4.4	18.2		
GEORGIA	944 597	3 784 606	3.1	10.1	336 705	1 307 146	3.7	14.1		
HAWAII..	310 768	1 206 826	2.1	9.8	165 120	624 875	1.5	6.1		
IDAHO	165 620	685 885	2.5	13.7	57 898	234 394	9.6	57.3		
ILLINOIS	2 276 267	8 190 918	3.8	9.4	717 621	2 551 730	3.9	8.2		
INDIANA.	1 137 213	3 930 752	8.8	26.6	510 838	1 850 200	6.7	23.4		
IOWA	632 742	2 177 955	1.5	9.5	178 511	713 514	4.8	33.0		
KANSAS	463 379	1 767 724	4.7	21.7	129 161	527 930	1.5	11.7		
KENTUCKY	705 820	2 760 390	1.8	6.4	188 456	737 763	2.1	5.1		
LOUISIANA.	721 271	2 930 403	3.0	-2.0	218 807	873 274	2.2	1.0		
MAINE.	238 355	889 477	4.2	15.8	74 209	304 441	3.9	15.8		
MARYLAND	871 643	3 753 597	3.0	12.6	249 588	945 996	3.4	13.2		
MASSACHUSETTS.	1 399 463	5 681 594	2.8	13.5	322 819	1 202 694	6.5	20.5		
MICHIGAN.	2 005 144	8 148 061	7.6	26.5	624 681	2 160 156	6.4	16.0		
MINNESOTA.	1 328 627	4 948 964	5.2	24.2	310 724	1 191 042	5.5	26.9		
MISSISSIPPI.	491 784	1 674 936	7.1	10.8	232 844	833 285	6.1	8.8		
MISSOURI	789 310	3 017 577	4.5	22.5	366 046	1 295 173	9.1	43.5		
MONTANA.	137 218	547 530	4.4	8.7	(X)	(X)	(X)	(X)		
NEBRASKA	247 966	1 027 895	1.6	9.8	86 673	361 039	-1.0	8.5		
NEVADA	197 581	854 149	3.5	17.0	101 484	401 885	4.0	7.8		
NEW HAMPSHIRE.	102 577	389 732	6.5	17.8	(X)	(X)	(X)	(X)		
NEW JERSEY	1 458 142	6 771 402	2.1	15.9	459 882	1 986 022	3.6	30.6		
NEW MEXICO	368 931	1 316 862	9.0	11.6	161 124	550 283	8.4	10.0		
NEW YORK ⁴	6 013 250	18 698 431	5.2	15.3	1 168 025	3 817 822	2.8	8.1		
NORTH CAROLINA	1 239 991	4 437 892	4.2	11.9	250 026	950 104	5.4	17.7		
NORTH DAKOTA	157 718	633 717	3.7	21.8	48 479	192 509	5.1	31.6		
OHIO	2 090 425	7 529 096	4.2	17.1	579 399	2 219 343	3.4	11.2		
OKLAHOMA	644 346	2 557 212	-2.2	-7.0	108 669	403 920	2.3	-6.8		
OREGON	528 143	1 971 290	10.1	13.2	(X)	(X)	(X)	(X)		
PENNSYLVANIA	2 015 119	9 325 082	2.2	11.3	689 687	2 740 945	2.8	18.4		
RHODE ISLAND	192 245	781 137	2.6	8.0	62 685	237 639	5.7	15.1		
SOUTH CAROLINA	572 983	2 282 110	2.5	12.7	193 501	773 096	4.0	15.6		
SOUTH DAKOTA	89 752	334 750	1.2	7.8	45 073	169 182	.5	3-.1		
TENNESSEE.	627 985	2 372 268	2.4	6.5	326 296	1 271 424	3.2	9.0		
TEXAS.	2 220 744	9 322 431	2.2	4.6	917 306	3 608 673	3.1	7.6		
UTAH	291 679	1 116 896	5.4	15.9	135 280	441 558	7.7	13.5		
VERMONT.	98 074	391 789	3.5	11.4	22 797	77 144	5.2	23.4		
VIRGINIA.	861 436	3 830 265	2.3	9.3	208 687	803 074	3.8	14.2		
WASHINGTON	1 029 261	4 375 558	2.6	14.2	672 412	2 751 633	4.2	27.2		
WEST VIRGINIA.	442 255	1 663 410	5.9	13.0	208 564	773 587	2.6	.5		
WISCONSIN.	1 308 481	4 771 940	5.4	17.6	330 184	1 314 670	3.8	27.2		
WYOMING.	190 022	758 513	-3.7	-.4	43 241	169 484	3-3.7	3-17.6		
EXHIBIT: DISTRICT OF COLUMBIA	341 030	1 395 945	4.2	10.8	77 937	300 078	3.6	14.9		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, First Quarter of 1984 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1984 (thousand dollars)	12-month periods			1st quarter 1984 (thousand dollars)	12-month periods		
		Year ended March 1984 (thousand dollars)	Percent change from--			Year ended March 1984 (thousand dollars)	Percent change from--	
UNITED STATES, TOTAL ²	3 081 567	12 056 241	4.5	13.6	1 023 735	4 174 158	3.2	4.2
ALABAMA	60 703	247 742	2.0	4.9	15 739	67 633	-.9	-2.9
ALASKA	6 914	22 333	-24.9	-48.6	1 276	5 322	3.9	-
ARIZONA	48 706	181 010	5.8	28.2	10 385	42 289	1.9	3.7
ARKANSAS	35 489	136 319	3.7	3.7	14 326	60 320	3.0	13.4
CALIFORNIA	283 341	1 198 179	5.0	38.8	63 057	257 299	1.3	-5.8
COLORADO	46 085	175 538	4.8	22.7	12 429	43 639	11.9	17.3
CONNECTICUT	51 047	198 132	7.4	30.9	21 772	83 798	6.1	12.7
DELAWARE	9 053	41 539	-8.2	2.2	2 798	11 947	.6	-.9
FLORIDA.	161 376	602 367	9.2	37.9	69 659	275 027	1.2	-.7
GEORGIA.	90 398	365 937	1.7	3.8	20 434	84 468	1.5	-1.9
HAWAII..	8 088	33 736	-.3	.1	5 139	19 919	-.1	18.9
IDAHO.	17 643	80 928	-.1	10.9	2 289	10 299	2.3	5.2
ILLINOIS	164 815	483 478	20.5	33.8	42 042	170 101	-	-2.3
INDIANA.	79 385	327 614	1.5	3.4	18 115	77 206	1.1	-3.2
IOWA	48 916	189 462	1.9	1.7	13 594	59 769	1.3	-2.2
KANSAS	35 402	135 893	7.8	17.6	10 899	42 638	8.7	25.8
KENTUCKY	47 462	200 543	-.3	2.0	4 289	19 310	-3.9	-6.9
LOUISIANA.	45 777	195 297	1.6	4.4	15 079	59 738	5.8	-3.4
MAINE.	20 258	81 725	12.4	62.0	6 439	27 054	5.6	11.8
MARYLAND	69 805	271 554	6.3	21.1	15 716	66 490	3.0	-2.4
MASSACHUSETTS.	65 061	268 765	2.6	1.5	41 093	161 593	6.8	16.2
MICHIGAN	131 844	507 020	5.1	19.5	30 415	126 683	.5	-3.0
MINNESOTA.	81 567	314 956	7.8	22.0	19 763	84 227	-.4	-1.6
MISSISSIPPI.	32 255	143 124	4.3	9.8	7 946	34 447	.4	-1.5
MISSOURI	48 718	197 545	1.1	1.8	19 268	81 351	1.1	11.5
MONTANA.	19 490	72 089	15.1	49.9	3 221	12 736	6.5	13.7
NEBRASKA	30 480	127 299	3.6	5.0	6 919	29 134	1.3	-2.1
NEVADA	16 717	70 578	1.8	18.8	4 586	16 859	11.0	29.5
NEW HAMPSHIRE.	14 867	62 929	.9	2.7	7 691	31 106	8.5	22.4
NEW JERSEY	75 137	299 273	1.8	3.1	50 562	216 236	2.4	4.8
NEW MEXICO	26 754	111 971	4.4	22.1	3 494	14 627	-.6	-2.1
NEW YORK	111 854	422 230	2.8	-3.3	100 870	439 999	7.0	32.9
NORTH CAROLINA	95 496	394 715	2.2	4.2	4 050	17 122	3.1	-3.3
NORTH DAKOTA	11 899	56 591	11.5	57.3	2 949	13 147	7.7	36.6
OHIO	156 351	608 903	1.9	3.5	42 685	182 515	.3	-4.1
OKLAHOMA	34 660	139 370	4.7	8.1	18 135	79 902	-1.3	-8.5
OREGON	25 228	102 228	4.0	5.4	44 552	98 755	46.2	62.7
PENNSYLVANIA	154 856	584 069	2.2	4.8	56 684	245 371	.5	-2.3
RHODE ISLAND	10 339	46 382	1.4	6.8	6 639	28 980	.7	-2.4
SOUTH CAROLINA	56 371	226 054	2.1	2.7	6 634	29 506	1.9	-1.0
SOUTH DAKOTA	10 057	52 762	-1.0	.5	2 412	10 527	2.7	-4.4
TENNESSEE.	68 347	285 608	1.0	.3	18 334	77 123	2.1	-1.7
TEXAS.	146 602	536 215	6.1	10.4	81 728	341 012	.7	-3.4
UTAH	18 214	84 058	-2.2	-1.9	3 066	13 061	2.7	3.0
VERMONT.	8 741	34 631	6.9	29.2	3 018	11 619	7.8	20.0
VIRGINIA	82 245	324 673	1.2	.8	3 772	16 979	1.9	-3.9
WASHINGTON	83 896	316 190	7.9	29.2	24 396	99 950	2.9	-.6
WEST VIRGINIA.	37 959	129 924	13.9	30.1	8 905	35 839	3.6	-3.0
WISCONSIN.	81 684	326 109	5.8	24.9	33 376	134 433	2.9	3.8
WYOMING.	13 215	40 654	-.1	3.4	1 096	5 053	2.0	-9.3
EXHIBIT: DISTRICT OF COLUMBIA	5 805	24 103	1.5	5.1	2 235	9 586	2.0	-6.5

See footnotes at end of table.

Table 6. Collections of Selected State Taxes, First Quarter of 1984 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	1st quarter 1984 (thousand dollars)	12-month periods			1st quarter 1984 (thousand dollars)	12-month periods			Year ended March 1984 (thousand dollars)	Percent change from--
		Year ended March 1984 (thousand dollars)	Percent change from--	Year ended Dec. 1983		Year ended March 1983	Year ended Dec. 1983	Year ended March 1983		
UNITED STATES, TOTAL ²	719 606	2 865 147	1.6	5.2	14 834 418	56 072 190	5.5	16.4		
ALABAMA	20 539	82 972	-2.7	-20.2	144 264	588 998	4.8	16.9		
ALASKA	3 997	11 778	18.7	22.5	203	1 201	-24.7	-30.3		
ARIZONA	7 167	21 972	1.6	-6.1	115 013	464 334	-2.7	-6.6		
ARKANSAS	5 762	25 557	.5	5.6	107 644	417 719	2.8	11.1		
CALIFORNIA	31 935	137 694	.6	1.3	2 201 878	8 155 929	3.2	5.1		
COLORADO	5 498	25 024	1.1	9.3	132 376	738 645	6.5	32.8		
CONNECTICUT	8 707	29 730	1.7	9.9	30 588	208 877	-5.1	47.8		
DELAWARE ¹	1 038	5 038	-	-1.9	77 901	342 051	1.0	13.9		
FLORIDA.	117 434	377 736	10.4	20.1	(X)	(X)	(X)	(X)		
GEORGIA.	25 293	105 752	1.3	4.7	328 129	1 422 650	2.3	10.0		
HAWAII.	1 160	5 818	-19.0	-27.9	112 154	375 914	5.0	23.1		
IDAHO.	1 868	7 172	-11.2	-10.7	59 466	229 216	-	-.8		
ILLINOIS	17 850	72 567	.2	-1.7	762 057	2 731 791	6.9	21.1		
INDIANA	6 523	35 995	2.2	5.9	425 704	1 237 081	15.7	64.6		
IOWA	3 836	16 794	-.2	3.4	217 494	763 919	1.5	6.0		
KANSAS	10 763	40 283	7.0	16.9	132 664	578 903	2.6	38.3		
KENTUCKY	11 565	49 052	-.5	19.3	159 373	691 971	2.6	8.8		
LOUISIANA	13 001	55 195	.4	-.9	65 629	290 035	30.0	347.6		
MAINE	5 923	30 568	2.1	10.9	53 430	251 018	.1	7.0		
MARYLAND	6 536	28 986	-.4	-	342 955	1 560 643	2.9	11.7		
MASSACHUSETTS.	18 354	82 311	-1.4	-.3	716 794	2 738 449	7.0	13.0		
MICHIGAN	23 382	99 588	-3.6	3.3	757 734	3 166 497	12.7	41.5		
MINNESOTA	13 016	53 902	.4	1.2	587 388	2 252 341	5.8	31.7		
MISSISSIPPI	7 286	32 500	-2.3	-5.2	63 524	247 074	14.1	39.0		
MISSOURI	5 616	24 616	1.5	1.5	233 337	869 425	-.5	5.8		
MONTANA	3 764	14 923	-.3	-.9	51 089	169 556	7.4	20.1		
NEBRASKA	2 972	13 638	-.7	-2.0	66 426	304 526	2.8	19.1		
NEVADA	2 748	13 308	4.7	23.2	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE	2 173	8 371	12.2	43.5	2 322	17 769	5.9	17.6		
NEW JERSEY	12 588	60 212	1.7	1.2	435 999	1 656 481	5.9	19.6		
NEW MEXICO	3 386	16 654	-2.2	-2.5	1 490	58 108	81.0	306.2		
NEW YORK	44 302	171 566	5.7	20.6	2 989 600	9 373 945	6.4	13.3		
NORTH CAROLINA	28 626	117 807	.7	.4	399 956	1 730 902	4.4	14.1		
NORTH DAKOTA	1 385	6 429	-.6	-1.2	15 133	51 631	18.6	60.0		
OHIO	16 820	70 780	-	-	614 196	2 488 768	5.8	51.7		
OKLAHOMA	8 425	38 960	4.9	-2.0	145 376	640 971	-2.6	-6.1		
OREGON	2 377	10 683	-.1	1.2	272 586	1 192 571	4.5	6.7		
PENNSYLVANIA	34 092	141 218	-9.3	4.1	633 128	2 383 269	5.1	18.0		
RHODE ISLAND	1 531	7 907	1.4	7.1	65 059	283 851	2.8	14.6		
SOUTH CAROLINA	22 623	97 201	1.7	4.7	168 681	786 271	3.0	16.3		
SOUTH DAKOTA	2 265	8 836	-.4	-9.4	(X)	(X)	(X)	(X)		
TENNESSEE	14 986	59 320	1.3	2.0	8 090	52 169	.1	16.7		
TEXAS	69 477	282 592	1.5	5.8	(X)	(X)	(X)	(X)		
UTAH	3 997	13 791	7.4	31.3	93 600	387 072	5.5	38.0		
VERMONT.	3 446	14 293	1.7	.6	28 401	126 822	4.5	12.3		
VIRGINIA	24 205	80 383	1.7	1.8	363 049	1 672 642	1.4	6.7		
WASHINGTON	27 482	104 938	.1	1.0	(X)	(X)	(X)	(X)		
WEST VIRGINIA	1 662	7 061	3.3	3.6	110 310	400 729	10.9	28.3		
WISCONSIN	9 890	44 176	2.1	4.9	542 228	1 969 456	7.4	15.2		
WYOMING	335	1 500	-1.1	-17.9	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA	1 815	7 576	.2	3.5	87 582	364 212	2.8	6.1		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, First Quarter of 1984 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operations' license					
	1st quarter 1984 (thousand dollars)	12-month periods			1st quarter 1984 (thousand dollars)	12-month periods					
		Year ended March 1984 (thousand dollars)	Percent change from--			Year ended March 1984 (thousand dollars)	Percent change from--				
		Year ended Dec. 1983	Year ended March 1983	Year ended Dec. 1983		Year ended Dec. 1983	Year ended March 1983	Year ended Dec. 1983	Year ended March 1983		
UNITED STATES, TOTAL ²	3 551 492	14 392 713	2.0	8.6	1 946 130	6 763 958	3.0	8.3			
ALABAMA	86 954	174 144	³ 35.9	³ 42.4	10 227	42 781	5.1	3.7			
ALASKA	16 452	293 857	-2.1	10.4	4 605	16 024	-3.7	6.0			
ARIZONA	27 296	182 844	9.8	³ 61.4	21 688	98 182	-12.8	-7.3			
ARKANSAS	22 473	94 684	4.5	5.1	16 454	73 118	5	3.5			
CALIFORNIA	703 247	3 008 422	4.6	17.8	155 980	612 920	15.9	-4.2			
COLORADO	9 915	63 558	10.7	4.4	20 210	63 480	2.9	11.4			
CONNECTICUT	76 451	368 353	-2.4	-6.1	16 515	85 573	-.6	3.3			
DELAWARE	5 603	26 535	2.1	-24.9	7 465	30 740	4.5	19.4			
FLORIDA	82 420	366 296	1.7	³ 5.7	96 315	315 335	11.9	14.8			
GEORGIA	74 279	284 870	9.8	17.0	27 769	62 739	-3.3	-2.7			
HAWAII..	9 981	33 679	31.0	22.6	2 630	9 302	-6.5	5.5			
IDAHO.	6 943	35 574	.6	-16.5	6 899	29 568	-2.1	-8.0			
ILLINOIS	122 097	557 568	-4.2	-7.9	73 878	389 024	1.4	1.1			
INDIANA	15 080	132 503	2.0	-3.7	49 746	113 082	-2.1	-8.9			
IOWA	22 178	131 323	-1.1	-8.0	95 266	141 826	-7.6	-6.8			
KANSAS	14 668	132 693	4.4	³ 40.4	26 944	75 183	1.7	2.2			
KENTUCKY	20 605	176 635	-1.3	-.4	30 474	90 787	-5.3	28.6			
LOUISIANA.	25 388	249 113	-11.5	-23.1	14 250	69 411	3.3	29.8			
MAINE.	14 735	46 563	9.5	37.4	15 901	42 083	2.5	9.0			
MARYLAND	12 470	146 717	-5.7	3.5	45 802	94 591	.7	3.3			
MASSACHUSETTS.	90 916	697 676	-14.0	12.7	30 980	129 561	1.1	14.2			
MICHIGAN	228 926	1 183 897	.5	22.0	90 870	341 341	18.5	64.0			
MINNESOTA.	104 150	279 095	11.8	-.4	58 463	209 728	3.2	16.7			
MISSISSIPPI.	63 751	96 817	39.5	37.3	17 037	52 405	-.9	.2			
MISSOURI	16 180	142 839	9.7	³ 23.2	47 686	133 471	5.5	13.0			
MONTANA.	4 019	29 585	-4.5	-23.8	8 425	25 829	-4.9	.4			
NEBRASKA	16 829	62 873	3.2	37.5	20 879	49 711	1.9	13.7			
NEVADA	(X)	(X)	(X)	(X)	11 227	35 084	2.9	8.2			
NEW HAMPSHIRE	26 507	88 771	10.0	15.0	9 730	34 800	.2	5.8			
NEW JERSEY	91 069	673 862	-4.9	2.9	91 425	284 775	-2.4	-5.5			
NEW MEXICO	24 719	48 354	20.0	-18.0	14 745	42 531	-5.6	6.2			
NEW YORK	533 473	1 524 615	-1.3	13.9	127 500	472 707	5.4	40.3			
NORTH CAROLINA	136 819	315 453	2.9	-.2	77 765	195 530	5.4	14.8			
NORTH DAKOTA	3 866	24 854	3.2	³ -26.3	16 044	29 552	-2.2	-7.5			
OHIO	248 518	433 278	12.1	-14.6	71 361	305 493	-.9	-1.1			
OKLAHOMA	29 611	104 900	7.1	³ -10.6	56 925	188 232	-2.4	-1.3			
OREGON	76 239	208 781	36.8	44.1	35 525	126 876	5.8	5.0			
PENNSYLVANIA	108 836	839 147	.3	-4.4	92 559	446 969	-6.1	2.8			
RHODE ISLAND	17 230	55 604	17.6	23.6	6 414	22 600	.2	2.2			
SOUTH CAROLINA	53 083	136 986	-1.9	8.4	19 027	47 751	4.5	-1.4			
SOUTH DAKOTA	4 083	14 470	³ 37.7	³ 1 375.0	10 442	15 244	-5.2	1.4			
TENNESSEE.	60 799	203 639	3.9	-1.8	35 851	129 933	2.6	11.6			
TEXAS.	(X)	(X)	(X)	(X)	73 006	370 623	4.2	16.6			
UTAH	3 330	36 349	1.1	-.5	13 303	33 853	9.2	18.0			
VERMONT.	6 620	19 156	-8.0	³ -28.8	5 358	29 630	-1.9	.1			
VIRGINIA	25 226	204 589	.5	14.1	58 172	178 704	4.2	19.8			
WASHINGTON	(X)	(X)	(X)	(X)	35 429	140 360	-3.6	2.8			
WEST VIRGINIA.	20 902	82 622	13.3	152.7	10 533	60 421	2.5	5.0			
WISCONSIN.	186 556	378 570	10.9	13.1	49 574	141 048	-.2	-1.9			
WYOMING.	(X)	(X)	(X)	(X)	10 857	33 447	-.1	3.5			
EXHIBIT: DISTRICT OF COLUMBIA	19 366	81 147	3.3	6.3	7 315	16 125	-11.8	-14.5			

- Represents zero.

X Not applicable.

¹Includes amounts not separately detailed.²Includes amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Reflects change in collection cycle.⁴Includes taxes collected for the 5 dependent transportation districts.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 6 of this report.

ALABAMA

Alcoholic beverage sales tax. Reflects change in the basis of tax effective September 30, 1983.

ALASKA

Motor fuel sales tax. Tax collection provisions were amended effective June 4, 1982.

Alcohol beverage sales tax. Tax rates increased effective August 1, 1983.

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Oil and gas corporate income tax repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon effective July 1, 1983.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective November 1, 1983.

Tobacco product sales tax. Rate increases became effective March 10, 1983.

CALIFORNIA

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective August 1, 1983.

COLORADO

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective May 1, 1983.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective November 1, 1983.

Corporation net income tax. Tax rates decreased applicable to the 1982 tax liability.

CONNECTICUT

General sales and gross receipts tax. Tax rate on business services increased from 3.5 to 7.5 percent effective August 1, 1983.

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Rate increases became effective August 1, 1983.

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

DELAWARE

Corporation net income tax. Reflects change in basis of tax effective January 1, 1983.

Motor vehicle and operators' license tax. Some fees increased effective July 23, 1983.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 14 to 14.8 cents per gallon effective June 1, 1983.

FLORIDA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1983.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

IDAHO

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 3, 1983, and to 4.5 percent effective June 1, 1983.

Motor fuel sales tax. Tax rate increased from 12.5 to 14.5 cents per gallon effective April 14, 1983.

Motor vehicle and operators' license tax. Some rate decreases became effective July 1, 1982.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 7.5 to 11 cents per gallon effective August 1, 1983.

Individual income tax. Tax rates were increased applicable to 1983 tax year.

INDIANA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 11.1 cents per gallon.

Individual income tax. Tax rates increased applicable to 1983 tax year.

IOWA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1983, and to 11 cents effective January 1, 1984.

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

Alcoholic beverage sales tax. Rate increase became effective July 1, 1983.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 10 cents per gallon.

Motor vehicle and operators' license tax. New tax on motor carriers became applicable October 1, 1982. Staggered registration was initiated January 1, 1983.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective April 1, 1983.

Tobacco product sales tax. Rate increases became effective September 23, 1983.

Corporation net income tax. Tax rates increased applicable to 1983 tax year.

MARYLAND

Motor fuel sales tax. Tax rate increased from 11 to 13.5 cents per gallon effective June 1, 1983.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increases became effective July 11, 1983.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

Motor vehicle and operators' license tax. Fees increased effective October 1, 1983.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective May 1, 1983.

Individual income tax. Surcharge increased applicable January 1, 1983.

Motor vehicle and operators' license tax. Fees increased effective January 1, 1983.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective December 1, 1983, and decreased to 5.5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 7 cents per gallon.

Individual income tax. Tax rates increased applicable to the 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.125 to 4.125 percent effective January 1, 1983.

MONTANA

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective July 1, 1983. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 15.5 cents per gallon.

Individual income tax. Tax rate increased effective January 1, 1983.

Corporation net income tax. Tax rate increased effective January 1, 1983.

NEVADA

Tobacco product sales tax. Rate increases became effective July 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1983.

NEW HAMPSHIRE

Tobacco product sales tax. Rate increases became effective August 15, 1983.

Alcoholic beverage sales tax. Rate increases became effective June 22, 1983.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 3, 1983.

Tobacco product sales tax. Rate increases became effective July 1, 1983.

Individual income tax. Tax rates increased applicable to the 1983 tax year.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.5 to 3.75 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 11 cents per gallon.

Individual income tax. Tax rate decreased and credits were allowed for the 1981 tax year and tax rates were increased applicable to 1983 tax year.

Corporation net income tax. Banks and financial corporations became exempt from tax effective January 1, 1982.

NEW YORK

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Alcoholic beverage sales tax. Tax rate increased effective May 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective May 1, 1983.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1983.

Motor fuel sales tax. Tax rate increased from 8 to 13 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective April 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of March 31, 1984, was 12 cents per gallon.

Individual income tax. Tax rates and surtax were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates decreased applicable to the 1983 tax year.

OREGON

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective January 1, 1984.

Tobacco product sales tax. Additional sales tax reimposed November 1, 1983.

Corporation net income tax. Reflects change in basis of tax applicable to 1983 tax year.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective August 6, 1983.

Alcoholic beverage sales tax. Tax rate increased effective July 2, 1983.

Individual income tax. Flat rate was increased applicable to the 1983 tax year.

Motor vehicle and operators' license tax. New tax was imposed on heavy trucks effective April 1, 1983.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 13 cents per gallon.

Individual income tax. Tax rate increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 13 cents per gallon.

Corporation net income tax. Reflects change in the basis of tax effective March 4, 1983.

TENNESSEE

General sales and gross receipts tax. Gasoline became subject to the general sales tax effective January 1, 1983.

Individual income tax. Surtax was imposed on the 1982 liability.

TEXAS

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

UTAH

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective July 1, 1983; and to 4.625 percent effective October 1, 1983.

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective August 1, 1983.

Alcoholic beverage sales. Rate increases became effective July 1, 1983.

Motor vehicle and operators' license tax. Rate increases became effective June 28, 1982.

VERMONT

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1982.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective May 1, 1983.

Tobacco product sales tax. Rate increases became effective August 15, 1983.

VIRGINIA

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

WASHINGTON

General sales and gross receipts tax. Tax rate increased from 5.4 to 6.5 percent effective March 1, 1983.

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective July 1, 1983.

WEST VIRGINIA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

APPENDIX A—Continued

Individual income tax. Rates were increased and surtax imposed on higher income brackets applicable to the 1983 tax year.

Corporation net income tax. Tax rate increased and surtax imposed effective January 1, 1983.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1984, was 16 cents per gallon.

Individual income tax. Surtax was imposed applicable to the 1983 tax year.

APPENDIX B

Seasonal Factors for Tax Collections, First Quarter of 1984 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1984:									
1ST QUARTER . . .	99.3	101.9	101.0	102.2	96.0	95.9	102.1	117.3	99.2
1983:									
4TH QUARTER . . .	95.1	127.7	133.6	99.1	101.6	99.4	78.9	83.1	91.5
3D QUARTER . . .	93.4	85.1	83.0	97.0	103.4	96.3	80.4	86.8	90.6
2D QUARTER . . .	112.1	85.4	82.4	101.6	98.9	108.5	138.6	112.0	118.6
1ST QUARTER . . .	99.4	101.8	100.8	102.4	96.1	95.7	102.3	118.6	99.4
1982:									
4TH QUARTER . . .	95.1	127.8	133.8	99.1	101.8	99.4	78.8	82.9	91.4
3D QUARTER . . .	93.3	85.3	83.2	96.9	103.1	96.4	80.0	85.9	90.5
2D QUARTER . . .	112.1	85.1	82.3	101.4	98.9	108.6	138.9	111.6	118.8
1ST QUARTER . . .	99.6	101.5	100.2	102.6	96.2	95.5	102.8	121.0	99.6
1981:									
4TH QUARTER . . .	94.9	128.0	134.4	99.2	102.0	99.5	78.3	81.9	91.1
3D QUARTER . . .	93.2	85.6	83.1	96.8	102.8	96.5	79.5	84.5	90.5
2D QUARTER . . .	112.1	85.1	82.7	101.1	98.9	108.8	139.2	111.2	118.8
1ST QUARTER . . .	100.0	100.8	98.9	103.1	96.3	95.1	103.7	124.3	99.9
1980:									
4TH QUARTER . . .	94.6	128.6	135.6	99.2	102.1	99.6	77.5	80.6	90.6
3D QUARTER . . .	93.1	85.7	82.8	96.8	102.6	96.5	78.9	82.6	90.6
2D QUARTER . . .	112.2	85.3	83.4	100.7	99.0	109.1	139.3	111.0	119.0
1ST QUARTER . . .	100.5	99.7	97.0	103.5	96.3	94.9	105.3	128.3	100.2

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to the current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 4 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.